HERTSMERE BOROUGH COUNCIL

REVENUES UNIT

BUSINESS RATES
DISCRETIONARY RATE RELIEF POLICY

CONTENTS

Chapter

Discretionary Rate Relief Policy

1. Introduction

There are 2 ways in which Discretionary Rate Relief is granted:-

- to "top-up" mandatory relief already awarded (Hertsmere's discretionary limit is 10%)
- an award of up to 100% (Hertsmere's discretionary limit is 50%) , based on various criteria

When deciding whether to make an award of discretionary rate relief consideration should be given to the interests of the taxpayers of Hertsmere, as the Council must bear part of the cost of any relief granted, following the introduction of the Rates Retention Scheme from April 1st 2013, which replaced previous pooling arrangements.

Mandatory relief is granted where:-

- the ratepayer of a property is a charity or the trustees of a charity and
- the property is wholly/mainly used for charitable purposes (including charity shops, where the goods sold are mainly donated and the proceeds are used for the purposes of the charity)
- the ratepayer of a property is registered with Her Majesty's Revenues and Customs (HMRC) as a Community Amateur Sports Club (CASC)

or

in the case of Mandatory Rural Rate Relief, the property is a qualifying:-

- food shop
- general store
- post office
- public house
- petrol filling station

The Council has the discretion to award additional rate relief to reduce the liability still further and the policies detailed below are to be followed when dealing with an application.

2. Objectives
This policy aims to bring together in one document the various policies in existence in respect of discretionary rate relief.

The overriding aim of the policy is to ensure that when considering whether it is appropriate to grant discretionary rate relief, the needs of the community and the interests of the Council Tax payers are taken into account, bearing in mind the Council's priorities.

3. Scope
The policy will be adhered to by all staff and Members involved with consideration of Discretionary Rate Relief applications.

4. Applications
Completed application forms will be required from each applicant and it must be demonstrated, where appropriate, how the individual, organisation or business can contribute towards the Council's priorities.

4.1 Excepted Hereditaments
Applications from excepted hereditaments cannot be considered. These are properties which are occupied by a billing or precepting authority.

5. Charities
Mandatory relief is granted where the ratepayer of a property is
- a charity or the trustees of a charity and
- the property is wholly/mainly used for charitable purposes

For the purposes of this relief, the organisations do not have to be registered charities and determination of charitable status largely relies on case law which established 4 main divisions of charity:-
- relief of poverty
- advancement of religion
- advancement of education and
- other trusts beneficial to the community not falling under the other headings.

Providing the above criteria are met, 80% mandatory relief is awarded.

5.1 Criteria
Discretionary relief will be recommended if the charity:-

1	Meets local needs in the district and benefits local people	• if the premises are used for the purposes of a national organisation the Council will not normally grant discretionary relief • if the premises are used for a semi-national (or county-wide) organisation the extent to which the Borough and its residents benefit from the organisation must be taken into account

		• if the premises are used for a local organisation the full "top-up" will be awarded
2	Does not have more than 12 months spending available as "free reserves" (not legally restricted)	• unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community

3	Evidence is provided to support the application	
4	The previous 2 years audited accounts are provided	

5.2 Approval
Initial recommendations are to be approved by the Revenues Manager with final approval from the Director of Resources, who has the relevant delegated authority.

5.3 Legal Powers
Relief is granted in accordance with **Section 47(2)** of the Local Government Finance Act 1988.

5.4 Cost to the Council
When deciding whether to make an award of discretionary rate relief consideration should be given to the interests of the taxpayers of Hertsmere, as the Council must bear part of the cost of any relief granted, following the introduction of the Rates Retention Scheme from April 1st 2013, which replaced previous pooling arrangements.

6. <u>Charity Shops</u>
Mandatory relief will be granted where the ratepayer for a property is

- a charity or the trustees of a charity and
- donated goods relate to more than 50% of total sales and
- the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity

Providing the above criteria are met 80% mandatory relief will be granted.

6.1 Criteria
Discretionary relief will be recommended if the charity:-

1	Meets local needs in the district and benefits local people	• if the premises are used for the purposes of a national organisation the Council will not normally grant any discretionary relief • if the premises are used for a semi-national (or county-wide) organisation the extent to which the Borough and its residents benefit from the organisation must be taken into account

		• if the premises are used for a local organisation the full "top-up" will be awarded
2	Does not have more than 12 months spending available as "free reserves" (not legally restricted)	• unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
3	Evidence is provided to support the application	
4	The previous 2 years audited accounts are provided	

6.2 Approval
Initial recommendations are to be approved by the Revenues Manager with final approval from the Director of Resources, who has the relevant delegated authority.

6.3 Legal Powers
Relief is granted in accordance with **Section 47(2)** of the Local Government Finance Act 1988.

6.4 Cost to the Council
When deciding whether to make an award of discretionary rate relief consideration should be given to the interests of the taxpayers of Hertsmere, as the Council must bear part of the cost of any relief granted, following the introduction of the Rates Retention Scheme from April 1st 2013, which replaced previous pooling arrangements.

7. Non-Profit Organisations, Clubs and Societies
The Council has the discretion to award up to 100% Discretionary Rate Relief (Hertsmere's limit is 50%) to organisations whose main objects are charitable or philanthropic, or concerned with education, social welfare, science, literature or fine arts or recreation. The determination of charitable status largely relies on case law which has established 4 main divisions of charity:-

- relief of poverty
- advancement of religion
- advancement of education and
- other trusts beneficial to the community and not falling under the other headings.

7.1 Criteria
Discretionary relief will be awarded if the organisation is not excepted (a billing authority or precepting authority) and:-

1	The main objects of the organisation are concerned with	• relief of poverty • advancement of religion • advancement of education • social welfare • science • literature

		• fine arts or • recreation or • in other ways are beneficial to the community
2	Meets local needs in the district and benefits local people	• if the premises are used for the purposes of a national organisation the Council will not normally grant discretionary relief • if the premises are used for a semi-national, or county-wide organisation the extent to which the Borough and its residents benefit must be taken into account and relief of up to 50% will be granted • if the premises are used for a local organisation up to 50% will be awarded
3	Provides a valuable service to the community	• which is complimentary to those services provided by or supported by the Council or • which relieves the need for the Council to provide such services
4	Is open to all sections of the community	• or access is restricted by providing a service for a specific sector of the community for justifiable reasons such as addressing inequality
5	Is able to demonstrate that the way in which it operates does not discriminate against any section of the community	• please see 7.2 below
6	Is non-profit making	• no high surplus of income over expenditure • as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community
7	If the organisation has licensed bar facilities	• please see 7.3 below
8	If the organisation requires a membership or entry fee-	• please see 7.4 below
9	Evidence is provided to support the application	
10	The previous 2 years audited accounts are provided	

7.1.1 Community Amateur Sports Clubs (CASC)

If a sports club is registered with HMRC as a CASC it will be entitled to 80% mandatory relief.

7.2 Discrimination

In order to qualify for Discretionary Rate Relief clubs must be able to show that all facilities are available to members without discrimination.

Discrimination includes indirect discrimination and encompasses:-

- Discrimination on grounds of ethnicity, nationality, sexual orientation, religion or beliefs
- Discrimination on grounds of sex, age or disability, (except as a necessary consequence of the requirements of a particular sport)

This does not prevent a club from having different classes of membership depending on:-

- The age of the member
- Whether the member is a student
- Whether the member is waged or unwaged
- Whether the member is a playing or a non-playing member
- How far from the club the member lives or
- Any restriction on the days or times when the member has access to the club's facilities

7.2.1 Sports Clubs

There are additional considerations in the case of sports clubs.

If a club effectively discriminates by only accepting members who have already reached a certain standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not have an open membership policy. So, a club selecting members on the basis of existing attainment would not come within the requirements.

Clubs can refuse or revoke membership, on non-discriminatory grounds, where the membership, or continued membership of the person concerned would be likely to be contrary to the best interests of the sport or the good conduct and interests of the club.

Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are not discriminatory in intent but a genuine result of physical restraints (such as changing room facilities) or the requirements of the sport

7.3 Organisations with Licensed Bar Facilities

7.3.1 Sports Clubs

Any Discretionary Rate Relief award will be aimed at the sporting activity of the club.

- If the bar income aids the overall operation and development of the organisation, this would be allowable provided it is still primarily a sports organisation and such funds are shown to provide direct support for the sporting activities
- The level of the relief awarded will be reduced if the net income from the bar and gaming machines, expressed as a percentage of total income, is 30% or greater

7.3.2 Other Organisations

- If the bar income aids the overall operation and development of the organisation, this would be allowable provided it is a minor function of the organisation and funds can be shown to provide direct support for the organisations activities.
- The level of the relief awarded will be reduced if the net income from the bar and gaming machines, expressed as a percentage of total income, is 30% or greater

7.4 Membership and Entry Fees

If the organisation requires a membership or entry fee the Council will give regard as to whether:-

- The subscription or fees are set at a high level which excludes the general community
- Fee reductions are offered for certain groups such as under 18s or over 60s
- Membership is encouraged from particular groups such as young people, older age groups, persons with disabilities or ethnic minorities
- Facilities are available to people other than members, eg schools, public sessions

7.5 Council Priorities

The Council would wish to support organisations which provide the following categories of service to the Borough's residents:-

a) support for the disadvantaged, e.g. disabled, unemployed, elderly, those with health problems, those with drugs or alcohol problems, young people
b) support with housing needs
c) education and training opportunities
d) support with debt and financial management
e) facilities for scouts, guides, youth clubs and youth groups
f) village halls and community centres
g) sports clubs and other organisations providing recreational facilities
h) theatres and dramatic societies

Those organisations applying for relief, whose work involves young children, young people or vulnerable adults must be able to demonstrate that appropriate checks have been carried out on staff and volunteers, and that sound child protection policies are in place.

7.6 Approval

Initial recommendations are to be approved by the Revenues Manager with final approval from the Director of Resources, who has the relevant delegated authority.

7.7 Legal Powers

Relief is granted in accordance with **Section 47(2)** of the Local Government Finance Act 1988.

7.8 Cost to the Council

When deciding whether to make an award of discretionary rate relief consideration should be given to the interests of the taxpayers of Hertsmere, as the Council must bear part of the cost of any relief granted, following the introduction of the Rates Retention Scheme from April 1st 2013, which replaced previous pooling arrangements.

8. Rural Rate Relief

Rural Rate Relief applies to certain occupied properties which are situated in a rural settlement. A rural settlement is one which appears to have a population of not more than 3,000 on the 31st December preceding the financial year in question, which is wholly or partly within a designated area (under the Housing (Right to Acquire) (Designated Rural Areas in the East) Order 1997.

8.1 Food Shops

Criteria for Mandatory Relief of 100% (from 1 April 2017)

- Rateable Value of £8,500 or less
- Selling food which is wholly/mainly for human consumption
    - Excluding confectionery and the supply of food in the course of catering (this excludes businesses such as restaurants, cafes and takeaways)

Criteria for Discretionary Rural Rate Relief of up to 50% (Hertsmere's maximum award)

- No high surplus of income over expenditure (no more than 12 months spending held as a reserve)
- The business must be considered to be of benefit to the local community
    - The application will be referred to local members for their approval

8.2 General Stores

Criteria for Mandatory Relief of 100% (from 1 April 2017)

- Rateable Value of £8,500 or less
- Selling food which is wholly/mainly for human consumption (excluding confectionery) and general household goods
- It is the only such business within the rural settlement area

Criteria for Discretionary Rural Rate Relief of up to 50% (Hertsmere's maximum award)

- No high surplus of income over expenditure (no more than 12 months spending held as a reserve)
- The business must be considered to be of benefit to the local community
    - The application will be referred to local members for their approval

8.3 Post Offices

Criteria for Mandatory Relief of 100% (from 1 April 2017)

- Rateable Value of £8,500 or less
- Used for the purpose of a Post Office
- Holding a licence under the Post Office Act 1953
- It is the only such business within the rural settlement area

Criteria for Discretionary Rural Rate Relief of up to 50% (Hertsmere's maximum award)

- No high surplus of income over expenditure (no more than 12 months spending held as a reserve)
- The business must be considered to be of benefit to the local community
    - The application will be referred to local members for their approval

8.4 Public Houses

Criteria for Mandatory Relief of 100% (from 1 April 2017)

- Rateable Value of £12,500 or less
- With a premises licence granted in accordance with the Licensing Act 2003
    - Which authorises the retail sale of alcohol
    - for consumption on the premises and
    - the sales are not made on the condition that buyers reside at or consume food on the premises
- It is the only such business within the rural settlement area

Criteria for Discretionary Rural Rate Relief of up to 50% (Hertsmere's maximum award)

- No high surplus of income over expenditure (no more than 12 months spending held as a reserve)
- The business must be considered to be of benefit to the local community

8.5 Petrol Filling Stations

Criteria for Mandatory Relief of 100% (from 1 April 2017)

- Rateable Value of £12,500 or less
- Sells petrol and/or other automotive fuel
- to the public
- for use in motor vehicles intended or adapted for use on roads
- It is the only such business within the rural settlement area

Criteria for Discretionary Rural Rate Relief of up to 50% (Hertsmere's maximum award)

- No high surplus of income over expenditure (no more than 12 months spending held as a reserve)
- The business must be considered to be of benefit to the local community
    - The application will be referred to local members for their approval

8.6 Any Other Business within a Rural Settlement

Criteria for Discretionary Rural Rate Relief of up to 50% (Hertsmere's maximum award)

- Rateable Value of £16,500 or less
- No high surplus of income over expenditure (no more than 12 months spending held as a reserve)
- The business must be considered to be of benefit to the local community
    - The application will be referred to local members for their approval

8.7 Approval

Initial recommendations are to be approved by the Revenues Manager with final approval from the Director of Resources, who has the relevant delegated authority.

8.8 Legal Powers

Relief is granted in accordance with:-

- **Section 43 of the Local Government Finance Act 1988**
- **Local Government and Rating Act 1997**
- **Rating (Former Agricultural Premises and Rural Shops) Act 2001**
- **NDR (Public Houses and Petrol Filling Stations)(England) Order 2001**

as appropriate.

8.9 Cost to the Council

When deciding whether to make an award of discretionary rate relief consideration should be given to the interests of the taxpayers of Hertsmere, as the Council must bear part of the cost of any relief granted, following the introduction of the Rates Retention Scheme from April 1st 2013, which replaced previous pooling arrangements.

9. Partly Occupied Premises

Where a property is partly occupied, the ratepayer has two options in order for the non-domestic rate liability to be reduced. These options are:-

a) Where the unoccupied part is likely to remain empty for a long period of time (e.g. over one year), it may be possible for the ratepayer to apply to the Valuation Officer of the Valuation Office Agency (part of HM Revenue & Customs) for a division of the rating assessment, thereby creating two or more separate assessments.

b) If a property is temporarily only partly occupied, it is not always possible or necessary for the Valuation Officer to create two separate assessments in the Rating List. For example, where a company phases its removal from one property to another, it may not be appropriate to have the Rating List amended because the circumstances are not permanent. Where part of a property is unoccupied for only a short time the ratepayer may apply to the Council for relief under the provisions of Section 44A of the Local Government Finance Act 1988, as amended by Schedule 1 to the Rating (Empty Properties) Act 2007.

Hertsmere has discretion under S44A of the Local Government Finance Act 1988, to request the Valuation Office to determine the rateable values of the occupied and unoccupied parts. The unoccupied part of the property will then benefit from a three month exemption from rates, or six months in the case of certain industrial properties. Following the expiry of this exemption period the occupied rates will then apply to the whole property.

9.1 Applications under Section 44a (Partly Occupied Property)

9.1.1 The Council has discretion under section 44a of the Local Government Finance Act to award rate relief where part of a property is unoccupied for a temporary period. The amount of rate relief that is awarded is determined by statute and is calculated by reference to the rateable value ascribed to the unoccupied area by the Valuation Office Agency.

9.1.2 Applications will only be considered in respect of unoccupied parts of a property that can be clearly defined and are reasonably segregated from the occupied part of the property.

9.1.3 For the purposes of this policy a period of up to 12 calendar months shall be considered to be temporary and longer periods shall not be considered to be temporary.

9.1.4 No award shall be made where it appears to the Council that the reason that part of the property is unoccupied is wholly or mainly for the purposes of applying for rate relief.

9.1.5 A ratepayer making an application under section 44a shall provide a plan of the property showing the dimensions of the occupied and unoccupied area of suitable quality to enable the Valuation Office Agency to apportion the rateable value of the property between the occupied and unoccupied areas. Applications will not be considered until such time as the plan is provided.

9.1.6 The ratepayer should, where appropriate, provide a schedule of works to be done. For example, where refurbishment is carried out on different parts of the property in turn, a timeframe for completion should be clear from the beginning. The Valuation Office Agency can then be provided with dates with which to apportion throughout the period of the works based upon the initial application for relief – i.e. there would be no need for successive multiple applications for relief. If the refurbishment is over a rolling period that is scheduled to last for longer than a year then such a period would not be considered temporary. The Council would, in that case, determine the period to be granted prior to submitting a request for a certificate from the Valuation Office Agency.

9.1.7 Any application for relief should state when the unoccupied portion is likely to be reoccupied, or, if the property is being vacated on a phased basis, when this process is likely to be completed.

9.1.8 The Council will physically inspect the property at the time of the application, prior to referral to the Valuation Office Agency, and subsequently inspect during the timeframe of any resulting award.

9.1.9 Rate relief under this section will not be awarded in respect of partly occupied property where the partial occupation of the property may be considered to arise due to the ordinary day to day nature of the business (for example the operation of a warehouse).

9.2 Termination of Awards

9.2.1 Awards of rate relief shall end at the earliest occurrence of one of the following:

a) The end of the statutory period for which relief may be allowed;
b) The end of the financial year;
c) All or part of the unoccupied area becoming occupied;
d) The whole of the property becoming unoccupied;
e) The ratepayer ceasing to be the person or organisation liable to pay non-domestic rates in respect of the property;
f) Where all or part of the unoccupied area has remained unoccupied for one year;
g) The commencement of a further award in respect of the property;
h) The Council is unable to verify, following reasonable notice, that the area remains unoccupied.

10. Business Rates - Hardship Relief

10.1 Legal Requirements

10.1.1 Section 49 of the Local Government Finance Act 1988 provides a Local Authority with the discretion to reduce or remit payment of rates under the grounds of hardship.

10.1.2 Hertsmere Borough Council can reduce or remit the payment of rates where it is satisfied that the customer would sustain hardship if we did not do so, and that it is reasonable to award relief having taken into account the interests of the Council Tax payers.

10.1.3 There is no statutory definition of 'hardship', and so it is for Hertsmere Borough Council to decide on the facts of each case as to whether to exercise our discretion. Hertsmere Borough Council may adopt rules for the consideration of hardship, but are unable to adopt a blanket policy, and so each case will be considered individually.

10.1.4 It is the Government's guidance that remission of business rates on the grounds of hardship is the exception rather than the rule.

10.2 Legal Requirements – State Aid

10.2.1 European Union competition rules restrict Government subsidies to businesses.
Relief from taxes, including business rates, could be considered as state aid.

10.2.2 Hardship Relief for customers engaged in commercial activities, which compete with commercial bodies or have a commercial partner, could constitute state aid. In such cases it would be unlikely that the customer would be considered for Hardship Relief.

10.3 Financial Impact

10.3.1 Discretionary Hardship Relief is funded partly by the billing authority, major preceptors and partly by Central Government.

10.3.2 The percentage of Discretionary Hardship Relief that must be funded is as follows.

Type of Relief	% Cost to Central Government	% cost to Hertsmere Borough Council	% cost to Herts County Council
Hardship Relief	50%	40%	10%

10.4 Persons who can make application

10.4.1 Applications must be made in writing by the ratepayer or their agent.

10.4.2 Applications for hardship relief must be accompanied by the following:

- the most recent accounts and the last audited accounts;
- an up to date trading statement showing the current financial position of the business;
- details of the amount of relief being requested and the period of time it is being requested for; and
- an explanation of the benefits to the community arising from an award of hardship relief.

10.5 The Decision Making Process

10.5.1 Although there is no statutory necessity to complete a formal application form, it is recommended that a form be completed, as it will act as a checklist of criteria to be met or questions to be answered. This will assist in speeding up the application process.

10.5.2 All applications will be considered on an individual basis, and decisions will be made in accordance with this Policy. The following examples indicate circumstances where it may be appropriate to award Hardship Relief. They are included in this Policy in the form of broad, general guidelines and are not intended to be prescriptive:

- the customer will suffer hardship if the relief is not granted;
- there is a direct benefit to the ratepayer or the community or no adverse impact to other ratepayers or the community as a result of awarding relief;

- the cost to local Council Tax payers is proportional to the benefits to the community;
- the ratepayer's business has been detrimentally affected by circumstances beyond the ratepayer's control and that do not constitute part of the normal risks in running a business e.g. a natural disaster or an unusual or uncontrollable event in the neighbourhood of the business;

- by refusing to award the relief may result in the loss of the business. The impact on local amenities must be considered if the business is the sole provider of a service in the local area e.g. the only village shop; and

- by refusing to award the relief may result in the loss of the business. The impact on employment prospects in the local area must be considered i.e. if the closure results in a large number of redundancies, the social aspect of increasing unemployment and the possible negative impact in attracting further investment in the area must be considered.

10.5.3 Hertsmere Borough Council will only grant Hardship Relief for a period where there is clear evidence of hardship for the ratepayer concerned. This will ordinarily be for short period of time and not on an on-going basis.

10.5.4 Hardship Rate Relief may not be awarded if there are alternative facilities within the area or if the business is situated in an area with adequate public transport links to alternative businesses. Relief should be in the interests of the community as a whole. If the decision is that it is not in the interests of the community as a whole to grant Hardship Relief, then the decision will be final, with no rights to appeal.

10.5.5 Hertsmere Borough Council will also consider applications from new businesses as well as established businesses. We recognise that a new business could also be the sole provider of a service in our local area which contributes to the health and quality of life of the Council Tax payers generally.

10.5.6 Hertsmere Borough Council recognises that there may be occasional circumstances in which the use of this power is beneficial to either an individual ratepayer or the community. However, in accordance with Government guidelines, it accepts that this power should be used sparingly and only in the most exceptional of circumstances.

10.5.7 Hertsmere Borough Council will consider applications within 15 working days of the application and all supporting information being received, and will notify the customer should there be a delay in processing the application.

10.5.8 Hertsmere Borough Council will notify the applicant of the decision in writing, and where less than the maximum amount of relief is granted or the relief is refused, an explanation of the reasons why will be given.

10.5.9 Hertsmere Borough Council will not consider applications on the grounds of hardship where the customer has failed to provide information within the timescales provided to them, and will notify the customer in writing that the application has been refused.

10.5.10 To ensure there is a fair and consistent approach to the award of Hardship Relief, all applications will be considered within the guidelines of this Policy and a written record will be kept on file of the decisions and factors considered in the process. The decision will be available free of charge to the applicant on request.

10.6 Period of Hardship Relief

10.6.1 Hertsmere Borough Council will normally only award Hardship Relief retrospectively. However, where the applicant can show that the circumstances will remain the same for a period up to the end of the current financial year, relief may be award for the remainder of the year.

10.6.2 In all cases Hardship Relief will end in the following circumstances:

- at the end of a financial year;
- a change of liable person;
- the property becomes empty or unoccupied;
- the customer enters any form of Insolvency proceedings; and
- the customer’s financial circumstances change. The customer must inform Hertsmere Borough Council if their circumstances change.

10.7 Calculation of Hardship Relief

10.7.1 Hardship Relief will be calculated as a percentage of the Business Rates bill. Should the Business Rates bill reduce within the period Hardship Rate Relief is granted, the relief will be reduced proportionately.

10.7.2 If the Business Rates bill increase within the period Hardship Relief is granted, i.e. an increase in rateable value, the amount awarded will not automatically be increased. In such cases, Hertsmere Borough Council, upon request of the customer, will reconsider the application and may award additional relief.

10.8 Authority to process applications and award relief

10.8.1 In the interests of efficiency, the authority to consider applications is delegated as set out below;

Thresholds – Annual Cost to Local Authority	**Position of Authority**	**Counter Authority**
Up to £30,000	Revenues Manager	Head of Finance & Business Services
Over £30,000	Revenues Manager	Director of Resources
Where relief applied will exceed annual budget	Revenues Manager	Director of Resources & Portfolio Holder for Finance

10.9 Backdating Applications

10.9.1 Legislation allows claims received between 1 April and 30 September in any year to be backdated to 1 April of the previous year. Customers requesting hardship relief to be backdated i.e. for the previous year will be dealt with in the same way as applications for the current year.

10.9.2 Applications outside of the qualifying period in 10.9.1 will not be backdated beyond 1 April of the year in which it is awarded.

10.10 Right of appeal

10.10.1 There is no statutory right of appeal against a decision to award hardship relief made by Hertsmere Borough Council because the award is discretionary. However, Hertsmere Borough Council recognises that customers should be entitled to have a decision objectively reviewed if they are dissatisfied with the outcome. For further information on how to appeal please refer to Section 12 of this Policy.

11 Notification of Decision

Applicants will be notified in writing of any decision made in respect of their applications, whether they are successful or not. The notification will include a revised bill where appropriate.

12 Rights of Appeal

Unsuccessful applicants should, in the first instance, detail in writing their reasons for not agreeing with any decision, to the Business Rates Team of the Revenues Department. A request for a review must be made within four weeks of notification of the decision and must set out the reasons for the request and any supporting information.

Should they still be aggrieved having received a response to the first “appeal” they should then contact the Director of Resources, Mrs S Bijle.

If, following, the referral to the Director the applicant is still aggrieved they would be required to submit the relevant details to the High Court for a Judicial Review, in accordance with Section 138 of the Local Government Act 1988.

13 Review

Awards of Discretionary Rate Relief will, in future, be reviewed on a regular basis.

14 Cost to the Council

When deciding whether to make an award of discretionary rate relief consideration should be given to the interests of the taxpayers of Hertsmere, as the Council must bear part of the cost of any relief granted, following the introduction of the Rates Retention Scheme from April 1st 2013, which replaced previous pooling arrangements.